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From:

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To:

Cc:

Subject: RE: TEFRA question

The issue of whether a person is a "partner" is purely an issue of Federal Law interpreting section 761 under the Supreme Court standard enunciated in Culbertson and Tower. If a person contributed services in a trade or business for profit, he is a partner. The fact that he may not receive a share of profits until a later year should not matter as long as his interest has vested by virtue of his contribution.